

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	: In a Proceeding Under
	: Section 304 of the
PARMALAT FINANZIARIA S.p.A. <u>et al.</u> ,	: Bankruptcy Code
	:
Debtors in a Foreign Proceeding.	: Case No. 04 -14268 (RDD)
	: (Jointly Administered)
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ABN AMRO BANK N.V.,	:
	:
Appellant	: District Court
	: Case No. 07-cv-07413 (PKC)
- against -	:
	:
PARMALAT FINANZIARIA S.p.A. <u>et al.</u> ,	:
	:
Appellees.	:
	:
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REPLY DECLARATION OF HOWARD B. COMET

Pursuant to 28 U.S.C. §1746, Howard B. Comet declares under the penalty of perjury as follows:

1. I am a member of the firm of Weil, Gotshal & Manges LLP, attorneys for Appellees Parmalat Finanziaria S.p.A., et al., and am familiar with the facts and circumstances set forth herein.

2. The exhibits attached to this declaration, which is filed in connection with Appellees' Reply Memorandum, contain true and correct copies of the following documents:

3. Exhibit A is a true and correct copy of F. De Santis, La Normativa Comunitaria Relativa Alle Procedure Di Insolvenza Transfrontaliere E Il Diritto Processuale Interno: Dialoghi Tra I Formanti [Community Law on Cross-Border

Insolvency Proceedings and Internal Procedural Law: Dialogues Between Legislators], in G. Bongiorno, et al., eds., *Il Diritto Fallimentare* (2004), including an English translation of the pertinent section on page 112 of the article.

4. Exhibit B is a true and correct copy of an excerpt from P. Borchers & J. Zekoll, eds., *International Conflict of Laws for the Third Millenium* (2002).

5. Exhibit C is a true and correct copy of L. Westpfahl & J. Wilkens, *The European Regulation on Insolvency Proceedings: Introduction and Legal Perspectives*, in 2004 Annual Survey of Bankruptcy Law.

6. Exhibit D is a true and correct copy of 3 *International Contract Manual* § 61.87 (2008).

Dated: New York, New York
June 16, 2008

/s/ Howard B. Comet
Howard B. Comet